IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

MONDAY, THE 5TH MARCH 2007 / 14TH PHALGUNA 1928

WP(C).No. 3781 of 2007(A)

PETITIONER:

K.K.RAMAKRISHNAN, AGED 58 YEARS,
S/O. KELA, KANJIRA VELIL, MANARKAD P.O.,
THODUPUZHA TALUK, IDUKKI DISTRICT.

BY ADV. SRI.SASTHAMANGALAM S. AJITHKUMAR
SRI.RENJITH B.MARAR
SMT.LAKSHMI.N.KAIMAL
SRI.V.SHYAMOHAN

RESPONDENTS:

1. **THE DEPUTY TAHSILDAR (R.R.),**
   THODUPUZHA TALUK, IDUKKI DISTRICT.

2. **VILLAGE OFFICER,**
   MANARKKAD VILLAGE, THODUPUZHA TALUK.

3. **COMMERCIAL TAX OFFICER,**
   1ST CIRCLE, VAT OFFICE, DEPT. OF COMMERCIAL
   TAX OFFICE, THODUPUZHA.

BY GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 05/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.C NO.3781/2007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE NOTICE ISSUED BY THE 4TH RESPONDENT TO THE PETITIONER DT. 11.7.06.

EXT.P2:- COPY OF THE DEMAND NOTICE ISSUED BY THE 3RD RESPONDENT TO THE PETITIONER DT. 11.7.06.

EXT.P3:- COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT UNDER SECTION 7 OF THE REVENUE RECOVERY ACT DT.17.1.07.

EXT.P4:- COPY OF THE NOTICE DT.17.1.07 UNDER SECTION 33 OF THE REVENUE RECOVERY ACT ISSUED BY THE 1ST RESPONDENT.

/TRUE COPY/

tss

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 3781 OF 2007-A

JUDGMENT

The petitioner challenges Ext.P1 order of the 3rd respondent assessing the entry tax payable by him. Ext.P2 is the demand notice issued by the said officer. Exts.P3 and P4 are the revenue recovery notices, to recover the amount demanded under Ext.P2. In view of the judgment of the Division Bench of this Court in O.P.No.434/1996 and connected cases, the Writ Petition is allowed. Exts.P1 to P4 are quashed.

5th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/